

Margaret M. Fox
pfox@burr.com
Direct Dial: (803) 753-3293
Direct Fax: (803) 933-1515

Burr & Forman LLP
1221 Main Street
Suite 1800
Columbia, SC 29201

Mailing Address:
Post Office Box 11390
Columbia, SC 29211

Office 803.799.9800
Fax 803.753.3278

BURR.COM

March 5, 2021

Jocelyn Boyd
Chief Clerk and Administrator
South Carolina Public Service Commission
Synergy Business Park, The Saluda Building
101 Executive Center Drive
Columbia SC 29210

Re: Public Service Commission Review of South Carolina Code of Regulations Chapter 103
Pursuant to S.C. Code Ann. Section 1-23-120(J)
Docket No. 2020-247-A

Dear Ms. Boyd:

Attached for filing on behalf of Lockhart Power Company, please find a spreadsheet containing Lockhart Power's feedback on proposed minimum filing requirements for rate case applications.

Thank you for your assistance in this matter.

Very truly yours,



Margaret M. Fox

MMF/khh

cc: All parties of Record (via e-mail)

Attachments

SCHEDULE	TITLE	Arkansas MFR References
EXECUTIVE SUMMARY		
A-1	Full Revenue Requirements Increase Requested	Schedule A1 (includes additional information)
A-2	Full Revenue Requirements Bill Comparison - Typical Monthly Bills	Schedule H3
A-3	Summary of Tariffs	Schedule H10
A-4	Interim Revenue Requirements Increase Requested	
A-5	Interim Revenue Requirements Bill Comparison - Typical Monthly Bills	
RATE BASE		
B-1	Adjusted Rate Base	Schedule B1
B-2	Rate Base Adjustments	Schedule B2
B-3	13 Month Average Balance Sheet - System Basis	Schedule B3 with supplemental Florida B5 Schedule
B-4	Two Year Historical Balance Sheet	Schedule E1
B-5	Detail of Changes In Rate Base	Schedule E1
B-6	Jurisdictional Separation Factors-Rate Base	Schedules B4 & B6
B-7	Plant Balances By Account and Sub-Account	Don't Include
B-8	Monthly Plant Balances Test Year-13 Months	Don't Include
B-9	Depreciation Reserve Balances By Account and Sub-Account	Schedules F1.1, F1.2, & F1.3
B-10	Monthly Reserve Balances Test Year-13 Months	Don't Include
B-11	Capital Additions and Retirements	Schedules B9 & B10 (includes additional information)
B-12	Net Production Plant Additions	Don't Include
B-13	Construction Work In Progress	Schedule B8
B-14	Earnings Test	Don't Include
B-15	Property Held For Future Use-13 Month Average	Schedule B7 (includes additional information)
B-16	Nuclear Fuel Balances	Don't Include
B-17	Working Capital-13 Month Average	Don't Include
B-18	Fuel Inventory By Plant	Don't Include
B-19	Miscellaneous Deferred Debits	Don't Include
B-20	Other Deferred Credits	Don't Include
B-21	Accumulated Provision Accounts-228.1, 228.2 and 228.4	Don't Include
B-22	Total Accumulated Deferred Income Taxes	Schedule C10
B-23	Investment Tax Credits-Annual Analysis	Schedule C9
B-24	Leasing Arrangements	Don't Include
B-25	Accounting Policy Changes Affecting Rate Base	Don't Include
NET OPERATING INCOME		
C-1	Adjusted Jurisdictional Net Operating Income	Schedule C1
C-2	Net Operating Income Adjustments	Schedule C2
C-3	Jurisdictional Net Operating Income Adjustments	Schedule C2
C-4	Jurisdictional Separation Factors-Net Operating Income	Schedule C3
C-5	Operating Revenues Detail	Don't Include
C-6	Budgeted Versus Actual Operating Revenues and Expenses	Don't Include
C-7	Operation and Maintenance Expenses-Test Year	Don't Include
C-8	Detail of Changes in Expenses	Don't Include
C-9	Five Year Analysis-Change in Cost	Don't Include
C-10	Detail of Rate Case Expenses For Outside Consultants	Don't Include
C-11	Uncollectible Accounts	Schedule C4 & C5 (includes information by rate class)
C-12	Administrative Expenses	Don't Include
C-13	Miscellaneous General Expenses	Don't Include
C-14	Advertising Expenses	Schedule C7
C-15	Industry Association Dues	Don't Include
C-16	Outside Professional Services	Don't Include
C-17	Pension Cost	Don't Include

C-18	Lobbying Expenses, Other Political Expenses and Civic/Charitable Contributions				Schedule C6	Arkansas	
C-19	Amortization/Recovery Schedule-12 Months					Don't Include	
C-20	Taxes Other Than Income Taxes				Schedule C8	Arkansas	
C-21	Revenue Taxes					Don't Include	
C-22	State and Federal Income Tax Calculation				Schedules C11 & C12 (includes additional information)	Arkansas	
C-23	Interest in Tax Expense Calculation					Don't Include	N/A for Lockhart Power.
C-24	Parent(s) Debt Information					Don't Include	
C-25	Deferred Tax Adjustment					Don't Include	
C-26	Income Tax Returns					Don't Include	
C-27	Consolidated Tax Information					Don't Include	
C-28	Miscellaneous Tax Information					Don't Include	
C-29	Gains and Losses on Disposition of Plant and Property					Don't Include	
C-30	Transactions with Affiliated Companies					Don't Include	
C-31	Affiliated Company Relationships					Don't Include	
C-32	Non-Utility Operations Utilizing Utility Assets					Don't Include	N/A for Lockhart Power.
C-33	Performance Indices				Schedules E12 and E13 (includes additional information)	Arkansas	
C-34	Statistical Information				Schedules E12 and E13 (includes additional information)	Arkansas	
C-35	Payroll and Fringe Benefit Increases Compared to CPI					Don't Include	
C-36	Non-Fuel Operation And Maintenance Expense Compared to CPI					Don't Include	
C-37	O & M Benchmark Comparison By Function					Don't Include	
C-38	O & M Adjustments By Function					Don't Include	
C-39	Benchmark Year Recoverable O & M Expenses By Function					Don't Include	
C-40	O & M Compound Multiplier Calculation					Don't Include	
C-41	O & M Benchmark Variance By Function					Don't Include	
C-42	Hedging Costs					Don't Include	N/A for Lockhart Power.
C-43	Security Costs					Don't Include	N/A for Lockhart Power.
C-44	Revenue Expansion Factor				Schedule C5	Arkansas	
	COST OF CAPITAL						
D-1a	Cost of Capital - 13 Month Average				Schedule D1.1, D1.2, D2	Arkansas	
D-1b	Cost of Capital - Adjustments				Schedule D1.1, D1.2, D2	Arkansas	
D-2	Cost of Capital - 5 Year History				Schedule D1.1, D1.2, D2	Arkansas	
D-3	Short-Term Debt					Don't Include	N/A for Lockhart Power.
D-4a	Long-Term Debt Outstanding				Schedule D2.1, D2.2, D2.3	Arkansas	N/A for Lockhart Power.
D-4b	Reacquired Bonds					Don't Include	N/A for Lockhart Power.
D-5	Preferred Stock Outstanding				Schedule D3.1, D3.2, D3.3	Arkansas	N/A for Lockhart Power.
D-6	Customer Deposits					Don't Include	
D-7	Common Stock Data					Don't Include	
D-8	Financing Plans-Stock and Bond Issues					Don't Include	N/A for Lockhart Power.
D-9	Financial Indicators-Summary					Don't Include	
	COST OF SERVICE AND RATE DESIGN						
E-1	Cost of Service Studies					Don't Include	
E-2	Explanation of Variations From Cost of Service Study					Don't Include	
E-3a	Cost of Service Study-Allocation of Rate Base Components to Rate Schedule				Schedule G2, G7	Arkansas	
E-3b	Cost of Service Study-Allocation of Expense Components to Rate Schedule				Schedule G3, G8 (with FL schedule E5)	Arkansas	
E-4a	Cost of Service Study-Functionalization and Classification of Rate Base				Schedule G6	Arkansas	
E-4b	Cost of Service Study-Functionalization and Classification of Expenses				Schedule G6	Arkansas	
E-5	Source and Amount of Revenues-At Present and Proposed Rates				Schedule G3 (with FL schedule E3b)	Arkansas	
E-6a	Cost of Service Study-Unit Costs, Present Rates					Don't Include	
E-6b	Cost of Service Study-Unit Costs, Proposed Rates					Don't Include	
E-7	Development of Service Charges					Don't Include	
E-8	Company-Proposed Allocation of the Rate Increase By Rate Class				Schedule G5.1, G5.2 (with FL Schedule E9)	Arkansas	
E-9	Cost of Service-Load Data				Schedule G5.1, G5.2 (with FL Schedule E8)	Arkansas	
E-10	Cost of Service Study-Development of Allocation Factors				Schedule G4	Arkansas	
E-11	Development of Coincident and Noncoincident Demands For Cost Study					Don't Include	
E-12	Adjustment to Test Year Revenue					Don't Include	
E-13a	Revenue From Sale Of Electricity By Rate Schedule					Don't Include	
E-13b	Revenues By Rate Schedule-Service Charges (Account 451)				Schedule H1	Arkansas	
E-13c	Base Revenue By Rate Schedule-Calculations				Schedule H2	Arkansas	
E-13d	Revenue By Rate Schedule-Lighting Schedule Calculation					Don't Include	
E-14	Proposed Tariff Sheets and Support For Charges				Schedule H10	Arkansas	
E-15	Projected Billing Determinants-Derivation				Schedule E11.1 & E11.2	Arkansas	
E-16	Customers By Voltage Level					Don't Include	
E-17	Load Research Data					Don't Include	
E-18	Monthly Peaks					Don't Include	
E-19a	Demand and Energy Losses					Don't Include	

E-19b	Energy Losses						Don't Include	
E-19c	Demand Losses						Don't Include	
	MISCELLANEOUS							
F-1	Annual and Quarterly Report to Shareholders						Don't Include	
F-2	Sec Reports						Don't Include	
F-3	Business Contracts with Officers or Directors						Don't Include	
F-4	Nrc Safety Citations						Don't Include	
F-5	Forecasting Models						Don't Include	
F-6	Forecasting Models-Sensitivity of Output to Changes in Input Data						Don't Include	
F-7	Forecasting Models - Historical Data						Don't Include	
F-8	Assumptions						Don't Include	
F-9	Public Notice						Don't Include	
	INTERIM RATE RELIEF					Additional Arkansas Spreadsheets (Information may be available in other FL Spreadsheets, but requested to be further broken out in Arkansas)		
						Schedule D4 (Cost of Common Equity)	Don't Include	
G-1	Interim Revenue Requirements Increase Requested					Schedules D5.1, 5.2, & 5.3 (Cost of Other Capital Items)	Don't Include	
G-2	Interim Adjusted Rate Base					Schedule D6.1 (Calculation of Current, Accrued, & Other Liabilities)	Don't Include	
G-3	Interim Rate Base Adjustments					Schedule D6.2 (Liability Account Balances)	Don't Include	
G-4	Interim Jurisdictional Separation Factors - Rate Base					Schedule D6.3 (Interest Bearing Liabilities' Expense Information)	Don't Include	
G-5	Interim Working Capital - 13 Month Average					Schedule D7 (Advances for Construction and Contributions in Aid of Construction)	Don't Include	
G-6	Interim Fuel Inventory By Plant					Schedule E2 (Income Statement - Total Company)	Don't Include	
G-7	Interim Adjusted Jurisdictional Net Operating Income					Schedule E3 (Other Income and Deductions)	Don't Include	
G-8	Interim Net Operating Income Adjustments					Schedule E4 (Adjustment to Other Income and Deductions)	Don't Include	
G-9	Interim Jurisdictional Net Operating Income Adjustments					Schedule E5 (Audited Financial Statements)	Don't Include	
G-10	Interim Jurisdictional Separation Factors-Net Operating Income					Schedule E6 (Standard Journal Entries)	Don't Include	
G-11	Interim Operating Income Detail					Schedule E9 (chart of Accounts)	Don't Include	
G-12	Interim State and Federal Income Tax Calculation					Schedule E10 (Organizational Chart)	Don't Include	
G-13	Interim Interest in Tax Expense Calculation					Schedule E14 (Calculation of AFUDC)	Don't Include	
G-14	Interim Parent(s) Debt Information					Schedule E15 (Cushion Gas Storage)	Don't Include	
G-15	Interim Gains and Losses on Disposition of Plant or Property					Schedule E16 (Working Gas Storage)	Don't Include	
G-16	Interim Pension Cost					Schedule E17 (Trial Balance)	Don't Include	
G-17	Interim Accounting Policy Changes					Schedule G1 (Cost of Service Study - Summary)	Don't Include	
G-18	Interim Revenue Expansion Factor					Schedule G9 (Analysis of Intrastate Toll Revenues)	Don't Include	
G-19a	Interim Cost of Capital - 13 Month Average					Schedule G10 (Separation of Costs to Unregulated Activities)	Don't Include	
G-19b	Interim Cost of Capital - Adjustments					Schedule G11 (Special Cost Studies)	Don't Include	
G-20	Interim - Revenue From Sale of Electricity By Rate Schedule					Schedule H4 (Bill Frequency Analysis)	Don't Include	
G-21	Interim - Revenues From Service Charges (Account 451)					Schedule H5 (Derivation of Rate Designs by Rate Schedule)	Don't Include	
G-22	Interim - Base Revenue By Rate Schedule Calculations					Schedule H8 (Summary of Revenues by Rate Element)	Don't Include	
G-23	Interim - Revenue By Lighting Schedule Calculation					Schedule H9 (Typical Bill Analysis)	Don't Include	